

CERTIFICATION OF ADMINISTRATIVE RULE
FILED WITH THE SECRETARY OF STATE
BRAD RAFFENSPERGER

(Pursuant to O.C.G.A. §§ 50-13-3, 50-13-4, and 50-13-6.)

I do hereby certify that the attached Emergency Rule is a correct copy as promulgated and adopted on the 7TH day of April, 2020.

GEORGIA DEPARTMENT OF REVENUE

Filing Date: April 7, 2020.

The Georgia Department of Revenue has adopted Emergency Rule 560-11-17-0.34, entitled "Deadlines for Conservation Use Valuation Assessment (CUVA) and Forest Land Protection Act (FLPA) Applications." The effective date of this Rule shall be April 7, 2020. It will remain in effect until 120 days after the conclusion of the Public Health State of Emergency declared in Executive Order No. 03.14.20.01. If the Public Health State of Emergency declared in Executive Order No. 03.14.20.01 is renewed, this Rule will remain in effect until 120 days after such renewed state of emergency is terminated or ceases to be renewed by the Governor. In no case will the expiration of this Rule retroactively revert to a prior date any deadline covered and extended by this Rule.

Emergency Rule 560-11-17-0.34 is being adopted under the authority of O.C.G.A. §§ 48-5-7.4(y) and 48-5-7.7(w).

The adoption of Emergency Rule 560-11-17-0.34 by the Department is needed to implement the Governor's March 31, 2020 Executive Order regarding deadlines for Conservation Use Value Assessment (CUVA) applications and Forest Land Protection Act (FLPA) applications.

This 7th day of April, 2020.



DAVID M. CURRY
STATE REVENUE COMMISSIONER

Sworn to and subscribed
before me this 7th day of April, 2020.


NOTARY PUBLIC

Expires
11-23-23



**RULES
OF
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION**

**SUBJECT 560-11-17-0.34
DEADLINES FOR CONSERVATION USE VALUATION ASSESSMENT (CUVA) AND
FOREST LAND PROTECTION ACT (FLPA) APPLICATIONS**

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560-11-17-0.34-.01 Purpose

Pursuant to the directive given in the Governor's March 31, 2020 Executive Order regarding Conservation Use Value Assessment (CUVA) and Forest Land Protection Act (FLPA) applications, the Department is adopting these emergency rules addressing the deadlines for these applications.

Statutory Authority: O.C.G.A. §§ 48-5-7.4(y) and 48-5-7.7(w).

560-11-17-0.34-.02 Conservation Use Value Assessment Applications

(1) Conservation Use Value Assessment (CUVA) applications are due the later of:

(a) June 1, 2020, or

(b) 45 days after the date of the mailing of the notice of assessment.

(2) If in any particular circumstance, the relevant statute provides for a later deadline than these rules, the statute controls.

Statutory Authority: O.C.G.A. §§ 48-5-7.4(y) and 48-5-7.7(w).

560-11-17-0.34-.03 Forest Land Protection Act Applications

(1) Forest Land Protection Act (FLPA) applications are due the later of:

(a) June 1, 2020, or

(b) 45 days after the date of the mailing of the notice of assessment.

(2) There is an exception for property which is the subject of a tax appeal of the annual notice of assessment under O.C.G.A. § 48-5-311, in which case a FLPA application may be filed at any time while such appeal is pending.

(3) If in any particular circumstance, the relevant statute provides for a later deadline than these rules, the statute controls.

Statutory Authority: O.C.G.A. §§ 48-5-7.4(y) and 48-5-7.7(w).



THE STATE OF GEORGIA

EXECUTIVE ORDER

BY THE GOVERNOR:

WHEREAS: On March 14, 2020, due to the impact of COVID-19 on the State of Georgia, I issued Executive Order No. 03.14.20.01, declaring a Public Health State of Emergency in Georgia; and

WHEREAS: The Georgia General Assembly concurred with Executive Order 03.14.20.01 by joint resolution on March 16, 2020; and

WHEREAS: Code Section 38-3-51(c)(4) vests the Governor with the power to perform and exercise such other functions, powers, and duties as may be deemed necessary to promote and secure the safety and protection of the civilian population; and

WHEREAS: Code Section 38-3-51(d)(1) vests the Governor with the power to suspend any regulatory statute prescribing the procedures for conduct of state business, or the orders, rules, or regulations of any state agency if strict compliance with any statute, order, rule, or regulation would in any way prevent, hinder, or delay necessary action in coping with the emergency or disaster; and

WHEREAS: In practicing social distancing in order to mitigate the spread of COVID-19 many County Tax Assessors have closed operations to the public; and

WHEREAS: In consultation with the State Economist and Commissioner of Revenue, I have determined that the following temporary actions are necessary and appropriate to protect the health, safety, and welfare of Georgia's residents.

NOW, THEREFORE, PURSUANT TO AFOREMENTIONED GEORGIA LAW AND THE AUTHORITY VESTED IN ME AS GOVERNOR OF THE STATE OF GEORGIA, IT IS HEREBY

ORDERED: That the Commissioner of Revenue is authorized and directed to implement the suspension of Code Sections 48-5-7.4(j)(1) and 48-5-7.7(j)(1) where such suspension would provide that the deadlines for

Conservation Use Value Assessment and Forest Land Use Protection Act applications would fall no earlier than June 1, 2020.

IT IS FURTHER

ORDERED: That the Commissioner of Revenue or his designee is authorized and directed to implement waivers of those rules and regulations necessary to implement the suspension of Code Sections 48-5-7.4(j)(1) and 48-5-7.7(j)(1).

IT IS FURTHER

ORDERED: That the Commissioner of Revenue is authorized and directed to adopt emergency rules, consistent with the powers granted to the Commissioner by Code Sections 48-5-7.4(y) and 48-5-7.7(w), establishing rules and regulations appropriate to implement and enforce application procedures and deadlines consistent with the suspension of Code Sections 48-5-7.4(j)(1) and 48-5-7.7(j)(1) becoming effective upon the adoption of such emergency rules.

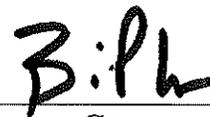
IT IS FURTHER

ORDERED: That if one or more of the provisions contained in this Order shall be held to be invalid, in violation of the Georgia Constitution, in violation of Georgia law, or unenforceable in any respect, such invalidity, violation, or unenforceability shall not affect any other provisions of this Order, but, in such case, this Order shall be construed as if such invalid, illegal, or unenforceable provision had not been included in the Order.

IT IS FURTHER

ORDERED: All provisions of the Order shall become effective upon signature and shall expire at the conclusion of the Public Health State of Emergency declared in Executive Order No. 03.14.20.01. If the Public Health State of Emergency declared in Executive Order No. 03.14.20.01 is renewed, this Order shall carry forward with the Public Health State of Emergency until such state of emergency is terminated or ceases to be renewed by the Governor.

This 31st day of March 2020 at 4:30 P.M.



GOVERNOR